

1 SEC. 6. All road taxes, levied for the year 1932, which have been
2 paid to any county treasurer prior to abatement of road tax levies by
3 the board of supervisors, and prior to the correction of the tax lists,
4 under the authority granted by this act, may be refunded, as in cases
5 where taxes have been erroneously paid and provided for in section
6 seventy-two hundred thirty-five (7235), code, 1931.

1 SEC. 7. The boards of supervisors of all counties are authorized
2 to limit total expenditures for maintenance of secondary roads during
3 the years 1933, 1934 and 1935, to the amount of moneys received by
4 the county from allotment of motor fuel taxes received from the state.

1 SEC. 8. In so far as the provisions of this act may conflict with
2 other laws of this state, the provisions of this act shall govern.

1 SEC. 9. This act being deemed of immediate importance shall be
2 in full force and effect from and after its publication in the Mount
3 Pleasant News, a newspaper published at Mount Pleasant, Iowa, and
4 in the Washington Journal, a newspaper published at Washington,
5 Iowa.

House File No. 79. Approved March 16, 1933.

I hereby certify that the foregoing act was published in the Mount Pleasant News
March 20, 1933, and the Washington Journal March 20, 1933.

MRS. ALEX MILLER, *Secretary of State.*

CHAPTER 73

TAXATION. WORKING OUT POLL TAXES

H. F. 191

AN ACT relating to road poll taxes and providing that the payment thereof may be in cash or labor, and further providing for the collection and expenditure of such tax and the supervision of such labor; and to amend sections forty-six hundred forty-four-c fifty-eight (4644-c58), forty-six hundred forty-four-c sixty (4644-c60), forty-six hundred forty-four-c sixty-one (4644-c61) and forty-six hundred forty-four-c sixty-four (4644-c64) of the code, 1931.

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. That section forty-six hundred forty-four-c fifty-eight
2 (4644-c58) of the code, 1931, is hereby amended by striking out the
3 word "four" in line one of said section, and inserting in lieu thereof
4 the word "three".

1 SEC. 2. That section forty-six hundred forty-four-c sixty (4644-c60)
2 of the code, 1931, is hereby amended by inserting a comma after
3 the word "person" in line one thereof, and by striking the word "who"
4 in line two thereof; also by striking out the words "local board of
5 equalization" appearing in lines three and four in said section, and
6 inserting in lieu thereof the words "board of supervisors"; also by
7 striking out the words "local board" appearing in line five of said
8 section and inserting in lieu thereof the words "board of supervisors".

1 SEC. 3. That section forty-six hundred forty-four-c sixty-one
2 (4644-c61) of the code, 1931, is hereby amended by striking out the
3 period following the word "fund" in line ten thereof, and by adding
4 the words "for such township."

1 SEC. 4. That any person, subject to the poll tax provided for in
2 section forty-six hundred forty-four-c fifty-eight (4644-c58) may at
3 his option pay such tax in labor on county local roads within such
4 township, instead of in cash.

1 SEC. 5. The board of supervisors or the person or persons whom
2 they may appoint shall give to all persons subject to work on the
3 county local roads within such township at least three days notice
4 of the day or days when and the place where such work shall be per-
5 formed and each person so notified, unless he shall have paid such
6 poll tax in cash, or shall have been exempted therefrom, shall appear
7 at such time and place with such proper tools, implements and teams
8 as may have been directed in such notice, and shall labor diligently
9 under the direction of the board of supervisors or such person or per-
10 sons as may have been designated to supervise such work, for eight
11 hours per day. For two days' labor without a team, or for one day's
12 labor with a team, such person so subject to said tax shall be given
13 credit for the full amount thereof, and shall be entitled to a receipt
14 which shall be evidence that he has paid said poll tax. Such labor
15 may be performed in person or by a substitute satisfactory to the
16 board of supervisors or the person or persons supervising such work.

1 SEC. 6. Each person subject to such poll tax who fails to attend
2 either in person, or by satisfactory substitute, at the time and place
3 directed with the tools, implements or teams required, after having
4 received such three days' notice, or who appearing shall spend his time
5 in idleness or disobey the instructions of the board of supervisors or
6 the person or persons supervising such work, or shall fail to furnish
7 within five days after the receipt of such notice a satisfactory excuse
8 for not attending, or shall fail to pay said poll tax in cash in lieu of
9 work within ten days after receipt of such notice, shall be in default
10 and said tax shall become delinquent.

1 SEC. 7. The board of supervisors shall, after October first and
2 prior to October fifteenth of each year, file with the county treasurer
3 a complete report of any road poll taxes collected by such board in
4 cash, and shall turn over the amount so collected to the county treas-
5 urer and takes his duplicate receipts therefor, one of which shall be
6 filed in the office of the county auditor. Such report shall also show
7 a list of all persons subject to the road poll tax in said township and
8 shall indicate thereon those persons who have paid said tax in cash
9 to said board of supervisors, those persons who have paid said tax in
10 work and have received receipts therefor, and those persons who have
11 failed to pay said tax and who are in default. Said report shall also
12 contain a statement as to the expenditure of road poll taxes which
13 were paid in cash showing the persons to whom paid and for what
14 purpose, and shall also contain a statement of the work done in said
15 township on said county local roads and paid for from such poll taxes,
16 either in cash or labor.

1 SEC. 8. That section forty-six hundred forty-four-c sixty-four
2 (4644-c64) of the code, 1931, be amended by striking from line two
3 thereof the word "first" and inserting in lieu thereof the word "fif-
4 teenth".

1 SEC. 9. This act being deemed of immediate importance shall be
 2 in full force and effect after its passage and publication in the Evening
 3 Sentinel, a newspaper published in Shenandoah, Iowa, and in the
 4 Hamburg Reporter, a newspaper published in Hamburg, Iowa.

House File No. 191. Approved April 1, 1933.

I hereby certify that the foregoing act was published in the Shenandoah Evening Sentinel April 4, 1933, and the Hamburg Reporter April 6, 1933.

MRS. ALEX MILLER, *Secretary of State.*

CHAPTER 74

PRIMARY ROADS. IMPROVEMENT OR EXTENSION

S. F. 363

AN ACT to amend section forty-seven hundred fifty-five-b twenty-six (4755-b26) of the code, 1931, relating to the improvement of extension of primary roads in cities and towns.

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. That section forty-seven hundred fifty-five-b twenty-
 2 six (4755-b26) of the code, 1931, is hereby amended by inserting after
 3 the word "apart" and preceding the period (.) in line fourteen (14)
 4 of said section the words "and make payment therefor out of any
 5 funds available for the improvement of primary roads in said county".

1 SEC. 2. This act shall take effect upon its publication in the Wright
 2 County Monitor, a newspaper published in Clarion, Iowa, and the
 3 Mitchell County Press, a newspaper published at Osage, Iowa, and
 4 be in force thereafter.

Senate File No. 363. Approved April 13, 1933.

I hereby certify that the foregoing act was published in the Wright County Monitor April 20, 1933, and the Mitchell County Press April 20, 1933.

MRS. ALEX MILLER, *Secretary of State.*

CHAPTER 75

TAX ON GASOLINE

S. F. 146

AN ACT to repeal section forty-seven hundred fifty-five-b thirty-eight (4755-b38), code, 1931, relating to a license fee of one (1) cent per gallon on all motor vehicle fuel; and to enact a substitute therefor imposing a license fee of one (1) cent per gallon on all motor vehicle fuel used or otherwise disposed of within the state of Iowa, which shall be in addition to the license fee imposed by chapter two hundred fifty-one-A one (251-A1), code, 1931, and be for the purpose of providing funds to reimburse the counties of the state for expenditures made by them under the supervision of the highway commission for bridges, culverts and right-of-way on primary roads and paid for by the county out of the county road fund or the county bridge fund; and for the further purpose of providing additional revenue for the primary road fund.

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. That section forty-seven hundred fifty-five-b thirty-
 2 eight (4755-b38), be repealed and the following enacted in lieu
 3 thereof: